# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



## **FISCAL NOTE**

## SB 995 - HB 1162

February 15, 2013

**SUMMARY OF BILL:** Reduces, from 45 to 30 days, the time period a taxpayer agent has to respond to the executive secretary regarding a written complaint filed against the taxpayer agent, and the number of days the taxpayer agent has to appeal any disciplinary action decided by a regulatory panel appointed by the State Board of Equalization.

#### **ESTIMATED FISCAL IMPACT:**

#### **NOT SIGNIFICANT**

### Assumption:

• According to the Comptroller of the Treasury, this bill will not result in any fiscal impact to state or local governments.

#### **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

/jrh